

**OPINION  
48-241**

March 16, 1948 (OPINION)

VILLAGE

RE: Purchase of Firefighting Apparatus

Yours of March 12, 1948, re purchase of firefighting apparatus by your village, has been received and sent to my desk.

Under the provisions of the above section, your village board may by resolution duly adopted declare that an emergency exists and that it is desirable and necessary that firefighting apparatus and equipment be acquired for the village. The board may then enter into a contract for the purchase of the necessary equipment, the purchase price to be payable in annual installments, but the total purchase price must not exceed one percent of the then total assessed value of the village, and not in any case to exceed \$10,000.00. This one percent is not an additional tax levy. The annual payments must be included in your annual budget, and your total tax levy must not exceed that no provided by law, which is fifteen mills on the net taxable assessed valuation, as provided by chapter 362, Laws 1947.

NELS G. JOHNSON

Attorney General